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PARI-MUTUEL RACING

1980

A Statistical Summary Prepared by

THE NATIONAL ASSOCIATION OF STATE RACING COMMISSIONERS

Section One:
Horse Racing in the U.S.

Section Two:
Horse Racing in Canada
Puerto Rico

Section Three:
Greyhound Racing in the U.S.

Section Four:
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Compiled from data provided the National Association of State Racing Commissioners by its membership and the Canadian Ministry of Agriculture.

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National Association of State Racing Commissioners, Box 4216, Lexington, Ky. 40504

HORSE RACING IN THE UNITED STATES

RACING REVENUE TO STATES BY YEARS (1934-1980)

		1969	461,498,886	1957	216,747,621	1945	65,265,405
1980	$712,727,523	1968	426,856,448	1956	207,456,272	1944	55,971,233
1979	680,919,798	1967	394,381,913	1955	186,989,588	1943	38,194,727
1978	673,063,831	1966	388,452,125	1954	178,015,828	1942	22,005,278
1977	700,239,986	1965	369,892,036	1053	167,426,465	1941	21,128,173
1976	714,629,120	1964	350,095,928	1952	142,489,696	1940	16,145,182
1975	675,466,247	1963	316,570,791	1951	117,250,564	1939	10,369,807
1974	567,132,384	1962	287,930,030	1950	98,366,167	1938	9,576,335
1973	533,500,015	1961	264,853,077	1949	95,327,053	1937	8,434,792
1972	505,904,550	1960	258,039,385	1948	95,803,364	1036	8,611,538
1971	508,338,417	1959	243,388,655	1947	97,926,984	1935	8,386,255
1970	486,403,097	1958	222,049,651	1946	94,035,859	1934	6,024,193

(These statistics do not include revenue produced by off-track betting in New York prior to 1975.)

TOTAL HORSE RACING DAYS AND TOTAL RACES

	RACING DAYS					NUMBER OF RACES				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	204	✓		✓	204	2,244	✓		✓	2,244
Arkansas	55	55				536	536			
California	1,002	398	230	193	181	9,840	3,587	2,358	1,810	2,085
Colorado	215	95		37	83	2,154	969		335	850
Delaware	332	50	282			3,467	467	3,000		
Florida	542	339	151	52		5,420	3,390	1,510	520	
Idaho	128	✓		✓	128	1,332	✓		✓	1,332
Illinois	1,087	467	601	19		10,801	4,353	6,208	240	
Kentucky	651	267	384			6,406	2,376	4,030		
Louisiana	654	✓		✓	654	6,503	✓		✓	6,503
Maine	322		322			3,446		3,446		
Maryland	550	310	240			5,298	2,835	2,463		
Massachusetts	406	238	168			4,228	2,380	1,848		
Michigan	703	216	448	39		6,825	1,969	4,490	366	
Montana	103	✓		✓	103	1,091	✓		✓	1,091
Nebraska	211	✓		✓	211	1,906	✓		✓	1,906
Nevada	8	✓		✓	8	83	✓		✓	83
New Hampshire	124	21	103			1,321	200	1,121		
New Jersey	707	261	446			7,076	2,349	4,727		
New Mexico	306	✓		✓	306	3,561	✓		✓	3,561
New York	1,645	470	1,175			15,931	4,225	11,706		
Ohio	1,180	384	775	21		11,800	3,840	7,750	210	
Oregon	153	✓		✓	153	1,595	✓		✓	1,595
Pennsylvania	981	495	486			9,116	4,216	4,900		
South Dakota	62	✓		✓	62	632	✓		✓	632
Vermont	8		8			64		64		
Washington	275	275				2,745	2,745			
West Virginia	509	509				5,099	5,099			
Wyoming	10			10		91			91	
	13,133	4,850	5,819	371	2,093	130,611	45,536	59,621	3,572	21,882

ATTENDANCE AND DAILY AVERAGE ATTENDANCE

State	ATTENDANCE					DAILY AVERAGE ATTENDANCE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	730,936	✓		✓	730,936	3,583	✓		✓	3,583
Arkansas	1,210,159	1,210,159				22,003	22,003			
California	11,876,383	7,708,803	1,428,846	1,315,983	1,422,751	11,853	19,369	6,212	6,819	7,861
Colorado	556,455	335,621		86,860	133,975	2,588	3,533		2,348	1,614
Delaware	1,121,476	314,226	807,250			3,377	6,284	2,863		
Florida	3,170,449	2,420,839	618,531	131,079		5,850	7,141	4,096	2,521	
Idaho	257,565	✓		✓	257,565	2,012	✓		✓	2,012
Illinois	7,742,247	3,743,040	3,955,081	44,126		7,122	8,015	6,580	2,322	
Kentucky	2,786,308	1,965,968	820,340			4,280	7,363	2,136		
Louisiana	3,346,463	✓		✓	3,346,463	5,117	✓		✓	5,117
Maine	NO RECORD					—		—		
Maryland	3,327,538	2,433,331	894,207			6,050	7,849	3,726		
Massachusetts	2,264,410	1,687,346	577,064			5,577	7,090	3,435		
Michigan	3,030,257	1,327,686	1,685,661	16,910		4,310	6,147	3,763	434	
Montana	NO RECORD					—				—
Nebraska	1,455,039	✓		✓	1,455,039	6,896	✓		✓	6,896
Nevada	NO RECORD					—				—
New Hampshire	442,067	188,254	253,813			3,565	8,964	2,464		
New Jersey	6,689,489	2,903,300	3,786,189			9,462	11,124	8,489		
New Mexico	1,175,125	✓		✓	1,175,125	3,840	✓		✓	3,840
New York	11,513,468	6,335,765	5,177,703			6,999	13,480	4,407		
Ohio	3,976,983	1,905,182	2,038,274	33,527		3,370	4,961	2,630	1,597	
*Oregon	244,310	✓		✓	244,310	1,597	✓		✓	1,597
Pennsylvania	4,697,035	2,983,043	1,713,992			4,788	6,026	3,527		
South Dakota	88,534	✓		✓	88,534	1,428	✓		✓	1,428
Vermont	NO RECORD					—		—		
Washington	1,441,381	1,441,381				5,241	5,241			
West Virginia	1,520,598	1,520,598				2,987	2,987			
Wyoming	24,950			24,950		2,495			2,495	
Totals	74,689,625	40,424,542	23,756,951	1,653,435	8,854,697	5,687	8,335	4,083	4,457	4,231

* Figure for Portland Meadows only; data not available for fair meets.

PARI-MUTUEL AND DAILY AVERAGE TURNOVER

State	PARI-MUTUEL TURNOVER ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed	DAILY AVERAGE TURNOVER ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	75,466,211	↙		↙	75,466,211	369,932	↙		↙	369,932
Arkansas	140,113,975	140,113,975				2,547,527	2,547,527			
California	1,822,035,671	1,288,006,239	185,088,105	178,712,315	170,229,012	1,818,399	3,236,197	804,731	925,971	940,492
Colorado	49,639,031	33,305,521		8,351,529	7,981,981	230,879	350,584		225,717	96,168
Connecticut-OTB	162,230,811	102,137,322	59,028,191	Greyhound; →	1,065,298	347,389	327,363	189,193	Greyhound; →	6,873
Delaware	100,643,802	38,188,962	62,454,840			303,143	763,779	221,471		
Florida	445,371,832	378,624,854	55,993,996	10,752,982		821,719	1,116,887	370,821	206,788	
Idaho	10,057,040	↙		↙	10,057,040	78,571	↙		↙	78,571
Illinois	1,004,896,061	501,096,064	500,595,259	3,204,738		924,467	1,073,010	832,937	168,670	
Kentucky	281,231,059	217,356,407	63,874,652			431,999	814,069	166,340		
Louisiana	409,973,211	↙		↙	409,973,211	626,870	↙		↙	626,870
Maine	27,730,327		27,730,327			86,119		86,119		
Maryland	385,875,715	303,197,788	82,677,927			701,592	978,057	344,491		
Massachusetts	246,439,334	194,445,056	51,994,278			606,993	816,996	309,490		
Michigan	396,396,317	178,760,736	216,842,656	792,925		563,864	827,596	484,024	20,331	
Montana	8,915,562	↙		↙	8,915,562	86,559	↙		↙	86,559
Nebraska	154,793,891	↙		↙	154,793,891	733,620	↙		↙	733,620
Nevada	310,297	↙		↙	310,297	38,787	↙		↙	38,787
New Hampshire	35,469,053	18,198,576	17,270,477			286,041	866,599	167,675		
New Jersey	915,418,093	385,534,304	529,883,789			1,294,792	1,477,143	1,188,080		
New Mexico	106,790,670	↙		↙	106,790,670	348,989	↙		↙	348,989
New York	1,643,836,275	979,615,642	664,220,633			999,293	2,084,289	565,294		
New York-OTB	1,462,622,784	1,063,376,982	399,245,802			842,040	1,865,573	342,113		
Ohio	432,715,039	241,064,729	189,934,724	1,715,586		366,708	627,773	245,077	81,695	
Oregon	51,901,533	↙		↙	51,901,533	339,226	↙		↙	339,226
Pennsylvania	514,362,486	333,385,177	180,977,309			524,325	673,505	372,381		
South Dakota	5,784,156	↙		↙	5,784,156	93,293	↙		↙	93,293
Vermont	419,713		419,713			52,464		52,464		
Washington	172,231,438	172,231,438				626,296	626,296			
West Virginia	153,328,892	153,328,892				301,236	301,236			
Wyoming	1,028,482			1,028,482		102,848			102,848	
Totals	11,218,028,761	6,721,968,664	3,288,232,678	204,558,557	1,003,268,862	854,186	1,385,973	565,086	551,371	479,345

TOTAL REVENUE TO GOVERNMENT

State	TOTAL REVENUE TO GOVERNMENT ($)					PERCENT INCREASE OR DECREASE				
	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	3,205,601	✓		✓	3,205,601	+24%	✓		✓	+24%
Arkansas	9,733,148	9,733,148				+13%	+13%			
California	140,622,309	105,036,915	12,168,305	12,483,932	10,933,157	+17%	+17%	+13%	+15%	+20%
Colorado	1,909,552	1,316,759		363,318	229,475	-3%	-12%		-24%	—
*Connecticut-OTB	12,652,941	✓	✓		12,652,941	+33%	✓	✓		+33%
Delaware	1,566,838	617,259	949,579			-48%	-21%	-57%		
**Florida	21,336,721	17,688,580	2,735,315	144,594		+5%	+3%	+11%	+3%	
Idaho	266,011	✓		✓	266,011	-45%	✓		✓	-45%
Illinois	71,717,650	36,523,705	35,028,702	165,243		-15%	-17%	-14%	-3%	
Kentucky	14,885,805	11,463,334	3,422,471			-5%	-5%	-6%		
Louisiana	21,225,723	✓		✓	21,225,723	+19%	✓		✓	+19%
Maine	895,328		895,328			+9%		+9%		
Maryland	18,349,138	13,233,615	5,115,523			-6%	-10%	+5%		
Massachusetts	12,076,470	10,397,807	1,678,663			+5%	+7%	-6%		
Michigan	27,828,555	14,245,302	13,524,689	58,564		-4%	-8%	+2%	-31%	
Montana	146,323	✓		✓	146,323	-31%	✓		✓	-31%
Nebraska	7,932,753	✓		✓	7,932,753	+3%	✓		✓	+3%
Nevada	8,366	✓		✓	8,366	—				—
New Hampshire	2,316,361	1,483,727	832,634			-56%	-61%	-45%		
New Jersey	16,927,803	8,228,164	8,699,639			+.29%	-1%	+1%		
New Mexico	3,384,817	✓		✓	3,384,817	+8%	✓		✓	+8%
New York	109,611,688	61,903,283	47,708,405			+26%	+62%	-3%		
New York-OTB	144,391,496	104,558,791	39,832,705			+1%	+4%	-3%		
Ohio	21,661,235	13,284,559	8,356,393	20,283		-3%	-2%	-5%	+74%	
Oregon	1,812,886	✓		✓	1,812,886	-17%	✓		✓	-17%
***Pennsylvania	28,841,473	18,097,549	10,743,924			-6%	-3%	-11%		
South Dakota	213,593	✓		✓	213,593	+1%	✓		✓	+1%
Vermont	16,405		16,405			+21%		+21%		
Washington	7,976,468	7,976,468				+8%	+8%			
West Virginia	9,202,569	9,202,569				-.17%	-.17%			
Wyoming	11,497			11,497		+13%			+13%	
Totals	712,727,523	444,991,534	191,708,680	13,247,431	62,011,646	+5%	+9%	-5%	+13%	+3%

* Figure also includes revenue from OTB on greyhound.
** Total revenue includes miscellaneous revenue of $768,232 from all horse tracks, greyhound tracks and jai-alai frontons.
*** Figure for Harness includes $3,649,091 to Philadelphia School District.

REVENUE TO GOVERNMENT — BY CATEGORY

	TRACK LICENSES ($)					OCCUPATIONAL LICENSES ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	39,213	✓		✓	39,213
Arkansas	28,000	28,000				51,287	51,287			
California	83,700	44,100	16,700	19,300	3,600	597,490	309,350	66,430	103,670	118,040
Colorado	—	—		—	—	108,935	36,890		40,725	31,320
Delaware	17,250	15,000	2,250			36,044	—	36,044		
Florida	—	—	—	—		145,907	91,086	39,068	15,753	
Idaho	3,200	✓		✓	3,200	—				—
Illinois	144,220	49,660	93,560	1,000		165,902	89,151	69,985	6,766	
Kentucky	801,820	761,720	40,100			186,721	126,602	60,119		
Louisiana	35,000	✓		✓	35,000	118,237	✓		✓	118,237
Maine	—		—			13,786		13,786		
Maryland	269,000	263,000	6,000			139,148	98,999	40,149		
Massachusetts	63,400	31,300	32,100			57,793	36,852	20,941		
Michigan	1,700	1,000	600	100		67,854	19,374	42,490	5,990	
Montana	—				—	28,075	✓		✓	28,075
Nebraska	29,740	✓		✓	29,740	84,909	✓		✓	84,909
Nevada	5,053	✓		✓	5,053	—				—
New Hampshire	41,518	10,750	30,768			45,247	21,616	23,631		
New Jersey	—	—	—			317,485	180,195	137,290		
New Mexico	86,870	✓		✓	86,870	61,148	✓		✓	61,148
New York	19,633,525	19,515,825	117,700			248,784	89,180	159,604		
Ohio	690	70	600	20		139,831	56,790	77,066	5,975	
Oregon	8,025	✓		✓	8,025	36,666	✓		✓	36,666
Pennsylvania	6,000	6,000	—			173,224	115,200	58,024		
South Dakota	839	✓		✓	839	12,931	✓		✓	12,931
Vermont	40		40			2,143		2,143		
Washington	26,600	26,600				26,283	26,283			
West Virginia	127,250	127,250				82,948	82,948			
Wyoming	500			500		202			202	
Totals	21,413,940	20,880,275	340,418	20,920	172,327	2,988,193	1,431,803	846,770	179,081	530,539

REVENUE TO GOVERNMENT (continued)

	PARI-MUTUEL TAXES ($)					BREAKAGE ($)				
State	Total	Thoroughbred	Harness	Qtr. Horse	Mixed	Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	3,166,388	✓		✓	3,166,388	–				–
Arkansas	8,406,839	8,406,839				1,057,430	1,057,430			
California	124,825,791	91,714,481	11,449,187	11,207,150	10,454,973	9,018,088	8,572,291	–	445,797	–
Colorado	1,755,915	1,248,957		313,182	193,776	–	–		–	–
Delaware	1,339,412	545,940	793,472			9,632	–	9,632		
Florida	17,719,274	15,332,319	2,315,055	71,900		1,562,304	1,385,350	157,057	19,897	
Idaho	262,811	✓		✓	262,811	–				–
Illinois	59,015,531	30,194,677	28,712,588	108,266		9,065,267	4,481,343	4,547,922	36,002	
Kentucky	13,518,171	10,324,439	3,193,732			–	–	–		
Louisiana	20,558,886	✓		✓	20,558,886	–				–
Maine	877,212		877,212			–		–		
Maryland	16,284,353	12,094,889	4,189,464			232,102	–	232,102		
Massachusetts	11,784,364	10,224,536	1,559,828			–	–	–		
Michigan	25,829,682	13,373,249	12,412,819	43,614		1,389,382	620,780	762,869	5,733	
Montana	89,156	✓		✓	89,156	–				–
Nebraska	7,438,681	✓		✓	7,438,681	–				–
Nevada	3,103	✓		✓	3,103	–				–
New Hampshire	1,991,086	1,334,511	656,575			140,127	72,550	67,577		
New Jersey	12,567,594	6,003,035	6,564,559			1,770,066	1,030,080	739,986		
New Mexico	2,954,935	✓		✓	2,954,935	–				–
New York	81,854,943	38,970,833	42,884,110			4,186,821	1,550,411	2,636,410		
Ohio	20,689,134	12,727,371	7,951,431	10,332		831,580	500,328	327,296	3,956	
Oregon	1,686,635	✓		✓	1,686,635	–				–
Pennsylvania	24,884,663	15,835,797	9,048,866			1,536,066	1,016,489	519,577		
South Dakota	198,758	✓		✓	198,758	–				–
Vermont	13,295		13,295			–		–		
Washington	7,817,741	7,817,741				–	–			
West Virginia	8,799,555	8,799,555				–	–			
Wyoming	10,285			10,285		–			–	
Totals	476,344,193	284,949,169	132,622,193	11,764,729	47,008,102	30,798,865	20,287,052	10,000,428	511,385	–

REVENUE TO GOVERNMENT (continued)

State	ADMISSION TAXES ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed	MISCELLANEOUS ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	—				—	—				—
Arkansas	53,922	53,922				135,670	135,670			
California	3,543,623	2,658,632	350,843	443,030	91,118	2,553,617	1,738,061	285,145	264,985	265,426
Colorado	30,412	22,207		6,026	2,179	14,290	8,705		3,385	2,200
Delaware	—	—	—			164,500	56,319	108,181		
*Florida	643,350	526,360	99,203	17,787		1,265,886	353,465	124,932	19,257	
Idaho	—				—	—				—
Illinois	991,902	476,999	509,582	5,321		2,334,828	1,231,875	1,095,065	7,888	
Kentucky	285,001	250,573	34,428			94,092	—	94,092		
Louisiana	273,113	✓		✓	273,113	240,487	✓		✓	240,487
Maine	—		—			4,330		4,330		
**Maryland	537,276	401,214	136,062			887,259	375,513	511,746		
Massachusetts	—	—	—			170,913	105,119	65,794		
Michigan	—	—	—	—		539,937	230,899	305,911	3,127	
Montana	—				—	29,092	✓		✓	29,092
Nebraska	334,662	✓		✓	334,662	44,761	✓		✓	44,761
Nevada	—				—	210	✓		✓	210
New Hampshire	—	—	—			98,383	44,300	54,083		
New Jersey	1,009,258	480,177	529,081			1,263,400	534,677	728,723		
New Mexico	83,898	✓		✓	83,898	197,966	✓		✓	197,966
New York	2,197,419	846,377	1,351,042			1,490,196	930,657	559,539		
Ohio	—	—	—	—		—	—	—	—	
Oregon	—				—	81,560	✓		✓	81,560
Pennsylvania	792,027	696,685	95,342			1,449,493	427,378	1,022,115		
South Dakota	—				—	1,065	✓		✓	1,065
Vermont	—		—			927		927		
Washington	93,634	93,634				12,210	12,210			
West Virginia	—	—				192,816	192,816			
Wyoming	510			510		—			—	
Totals	10,870,007	6,506,780	3,105,583	472,674	784,970	13,267,888	6,377,664	4,960,583	298,642	862,767

* Total miscellaneous Revenue includes additional revenue of $768,232 from all horse tracks, greyhound tracks and jai-alai frontons.

** Miscellaneous revenue includes $51,060 OTB Commission.

STAKES AND PURSE DISTRIBUTION

State	TOTAL MONEY DISTRIBUTED ($) Total	Thoroughbred	Harness	Qtr. Horse	Mixed
Arizona	23,071,800	✓		✓	23,071,800
Arkansas	6,806,928	6,806,928			
California	91,258,496	58,405,945	10,879,671	10,922,029	11,050,851
Colorado	4,332,018	2,641,877		819,038	1,371,103
Delaware	9,566,516	3,538,700	6,027,816		
Florida	30,906,776	26,021,990	3,881,561	1,003,225	
Idaho	1,308,777	✓		✓	1,308,777
Illinois	72,466,890	36,444,054	35,545,013	477,823	
Kentucky	20,866,543	16,223,018	4,643,525		
Louisiana	3,279,935	✓		✓	3,279,935
Maine	2,331,292		2,331,292		
Maryland	25,178,684	20,050,457	5,128,227		
Massachusetts		NO RECORD			
Michigan	23,190,737	9,716,800	13,434,291	39,646	
Montana	1,086,981	✓		✓	1,086,981
Nebraska	9,041,784	✓		✓	9,041,784
Nevada	250,294	✓		✓	250,294
New Hampshire	2,830,314	1,159,065	1,671,249		
New Jersey	59,370,541	25,798,876	33,571,665		
New Mexico	16,103,573	✓		✓	16,103,573
New York	125,874,714	67,098,212	58,776,502		
Ohio	31,744,169	15,779,758	15,635,590	328,821	
Oregon	3,561,515	✓		✓	3,561,515
Pennsylvania	38,050,946	24,219,667	13,831,279		
South Dakota	2,101,735	✓		✓	2,101,735
Vermont		NO RECORD			
Washington	9,387,416	9,387,416			
West Virginia	10,675,140	10,675,140			
Wyoming	73,750			73,750	
Totals	625,218,264	333,967,903	205,357,681	13,664,332	72,228,348

BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona
Total take-out 18%. State receives 3% of first $100,000 and 5% all over $100,000 daily average; 1% to state from tracks who do not exceed $200,000. Breakage 10 cents, 50% to track, 25% Arizona Bred Purse Structure. FAIRS: County in which fair is located receives pari-mutuel tax revenue, instead of state. Net under pay to state at end of meet.

Arkansas
Total take-out 16%. Pari-mutuel tax to state 6%, $500 daily license fee, 10 cents on paid admissions. Breakage 10 cents, divided ⅓ to association, ⅔ to city where track is located with a portion going to the county.

California
Total take-out 15.75% for thoroughbred and quarter horse meetings, 16.75% for harness and fair race meetings; optional increase of up to 3% for exotic wagering pools (daily doubles, exacta five tax schedules: 1. Thoroughbred meetings with average daily handle exceeding $650,000 (sliding scale of 6.10% to 7.45% to state, 5.29% to 4.5% to track, balance to purses and breeders funds): 2. Quarter horse and harness with average daily handle exceeding $650,000 (same as schedule 1, but no distribution to breeder funds): 3. Fair meetings with average daily handle exceeding $650,000 (5.5% to state, 5.35% to purses, 4.9% to track): 4. Meetings averaging $650,000 or less (sliding scale to state 2.5% to $29,000 plus 7.5% over $600,000, remainder distributed 50-50 to track and purses except for quarter horse which is negotiable); 5. Fair meetings averaging $650,000 or less (sliding scale to state of flat 1% to $9,250 plus 4% of amount over $550,000). Breakage at harness to purses and sire and sire stakes program, breakage at all other meetings distributed between tracks and purses on first $24 million. 100% to purses from $24 to $50 million, 100% to state over $50 million.

Colorado
Total take-out 17%. State tax revenue is paid at a rate of 3½% of the gross mutuel handle. Breakage 10 cents, all to association.

Delaware
THOROUGHBRED: Total take-out 17% plus 2% on daily doubles and exactas, plus 8% on exotic wagers. Daily license fee $10,000. Additional tax to state on a graduated basis from 20% to 90% of the track's average daily income in excess of $145,000. Breakage 10 cents, all to association. Uncashed pari-mutuel tickets revert to state after one year. HARNESS: Total take-out 18% on straight bets, 20% on multiple bets on 8-horse field, 25% on multiple bets on 9-horse field. State receives .75% of the first $400,000; 3% of $400,000 to $600,000; 5.5% of all over $600,000. Delaware Standardbred Development Fund receives ½ of 1% from tracks handling more than $300,000 per day. Breakage to 10 cents reverts to track. Uncashed pari-mutuel tickets revert to state after one year.

Florida
1-1-80 thru 6-3-80: THOROUGHBRED: Total take-out 17.6%. Breakage 10 cents, 5 cents on minus pools. SOUTH FLORIDA WINTER: State receives 5.6% to 6.2% minus $1,800 allowance per race for overnight purses. 100% breaks to state. Purses 5%. FLORIDA DOWNS: State receives .6% and fixed daily license fee from $4,000 to $11,000 with $400 per race allowance. 100% breaks for breeders awards and purses. SUMMER: State receives 5.6% minus $2,100 per race allowance. 100% breaks for breeders awards. HARNESS: Total take-out permitted 19%. State receives 5.3% minus $450 per race allowance not to exceed $450,000. Breakage 10 cents divided between state and promotional trust fund. QUARTER HORSE: Total take-out 18%. State receives sliding scale fees from $1,000 to $6,000 per day plus 1% for promotional trust fund. Breakage 10 cents divided between state and promotional trust fund. ALL: Admissions 15% of entrance gate admission or 10 cents per person whichever is greater. 6-4-80: Total take-out permitted: 17.6% on regular wagering (win/place/show); 19% on exotic wagering (wagers involving two or more animals in a single wager); an additional ½% on regular wagering and an additional 1% on exotic wagering may be taken out for capital improvement fund. Tax on handle: 3.3% of handle in excess of $300,000 each performance, except as follows: SECOND PERIOD/WINTER THOROUGHBRED: 3.3% of handle in excess of $175,000 per performance, and tracks with under $400,000 average daily handle in preceding season; 3.3% of handle in excess of $500,000 per performance. (An additional 1% of handle is collected on Quarter Horse solely for the Florida Quarter Horse Racing Promotional Trust Fund). Daily license fee of $100 per race if average daily handle was greater than $100,000 per performance for preceding season; $50 per race if average daily handle was less than $100,000 per performance for preceding season. Breakage 10 cents, 100% for Florida Thoroughbred Breeders Promotional Trust Fund, Florida Harness Horse Racing Promotional Trust Fund, Florida Quarter Horse Racing Promotional Trust Fund. Admissions 15% of entrance gate admission or 10 cents per person, whichever is greater. Purses: The minimum purse provision is the minimum about that a horse racing permitholder must contribute from commission for purses: Thoroughbred 7.5%; Harness 7.5% of handle; Quarter Horse 6% of handle.

Idaho
Total take-out 20%. Racing Commission receives 1¼%; ½% to Owners and Breeders Awards; ½% to small track purses. Public schools receives ¼% to 2¼% based on a sliding scale. Balance to associations. Association accrues all monies in unclaimed tickets at termination of time allowed by rule of the commission. Daily license fee $25, fairs exempt.

Illinois
Total take-out: Win, place, show wagering 17%; Daily Double, Quinella, Perfecta wagering 20.5%; Trifecta wagering 25%. State receives on a sliding scale of daily pari-mutuel handle 1.75% up to and including the first $200,000 to 7.75% over $3,000,000. Breakage 100% to state for regular meet; 50% to state for charity meets.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

KENTUCKY
THOROUGHBRED: 1/1/80 to 7/15/80: Total take-out 15%. 7/15/80: Total take-out to tracks over $900,000 daily average, 16% on straight betting and 19% on Daily Double, Exacta, Quienella; Take-out to tracks under $900,000, 17½% on straight betting and 19% on Daily Double, Exacta, Quienella, ½ to 1% to Backside Improvement Fund. State receives 4¾%. From state share Ky. Thoroughbred Development Fund receives .25% Jan. thru June and .50% July thru Dec. Daily license $500 if average daily handle at track during year does not exceed $450,000; $1,000 at tracks with average daily handle $450,000 to $600,000; $2,500 at tracks where sum exceeds $600,000. Breakage 10 cents, all to association. Unclaimed pari-mutuel tickets revert to Ky. Racing Health and Welfare Fund after two years. HARNESS: Total take-out 18%. State receives 4%, Standardbred Development Fund 1%. Daily track license $100. Breakage 10 cents, all to association. Unclaimed pari-mutuel tickets revert to state after two years.

Louisiana
Total take-out 17%, 20% exotic pools. State receives: On total daily pool up to $201,000, 4% exceeding $60,000; $201,000 to $401,000, $5,640 plus 5% exceeding $201,000 up to $401,000; $401,000 and over, $15,640 plus 6% exceeding $401,000. When two or more conflicting race meetings occur within the state, state receives: On Total daily pool up to $201,000, 4% exceeding $100,000; $201,000 to $401,000, $4,040 plus 5% exceeding $201,000 up to $401,000; $401,000 and over, $14,040 plus 6% exceeding $401,000. Minimum daily license fee $1,000 thoroughbreds; $500 quarterhorse. Admission 10 cents. Breakage 10 cents, ½ to association, ½ to Louisiana Breeders Funds to supplement purses.

Maine
Total take-out on straight betting 16%; .87% to State Commission, 1.13% Agricultural Stipend, 1% to Purse Supplement, 13% to Association. Total take-out on exotic betting 25%; 5.37% to State Commission, 1.13% Agricultural Stipend, 1½% Sire Stake Fund, 2½% Purse Supplement, 14½% to Association. All breaks and outs tickets retained by the Association.

Maryland
THOROUGHBRED: Total take-out 15% on straight bets, 19% on two-horse pools, 25% on more than two. State receives 4.09%, Maryland Bred Fund 1%, other funds, 75%. Breakage 10 cents, 50% to tracks, 45% to purses, 5% to Maryland Bred Fund. HARNESS: Take-out 17% on straight bets, 19% on two-horse bets, 25% on more than two. State receives 3.5% of the first $125,000, 6% in excess of $125,000. At tracks handling less than $125,000 daily, state receives 3%.

Massachusetts
THOROUGHBRED (MAJOR TRACKS ONLY): Total take-out 19%; 6% to state, 7% to association, 7% to horsemen. License fee $100 per day. THOROUGHBRED RACING AT FAIRS: Total take-out 19%. State receives 4% to $100,000; 9%, $100,000 to $300,000; 10% to $300,000 to $500,000 and over. License fee $50 per day. HARNESS (MAJOR TRACKS AND FAIRS): Total take-out 19%; 3% to state, 8% to association, 8% to horsemen. License fee major tracks $200 per day, fairs $50 per day. All breakage from Suffolk Downs and New England Harness Raceway goes into the Improvement Trust Fund.

Michigan
Total take-out 16½% on straight betting, 20% on doubles and other multiples. Breakage 10 cents, ½ to state and ½ to association. THOROUGHBRED: State receives 5½% on straight bets and doubles, 10% on other multiples. HARNESS AND QUARTER HORSE: State receives 5½% across the board. APPALOOSA: State receives 5½% on straight and double betting, 5% of other multiples.

Montana
Total take-out 20% plus breakage. The licensee shall pay to the Board of Horse Racing 1% of all gross receipts on each days pari-mutuel betting at each race meet, which sum shall be paid to Board within five days after the end of race meet. If underpayments exceed overpayments at the end of each race meet, the balance shall be paid to the Board. Breakage 10 cents, all to licensee. All unclaimed winning tickets 30 days after the end of a race meet are paid to the Board. (No tax paid to State of Montana.)

Nebraska
Total take-out 15%. No tax first million; thereafter, state receives 5%. Tax on admissions 30 cents which, along with monies received in license fees, is distributed among counties of state for county fair premiums. Breakage 10 cents, all to association.

Nevada
Total take-out 18% with 2% to state and 1% to racing commission for administrative work. Any amount over $10,000 is to be distributed to agricultural districts conducting horse racing proportionately to the amount contributed by each district. Breakage 10 cents, all to association.

New Hampshire
THOROUGHBRED: Total take-out 18% — Win-Place-Show. State receives 5%; Association 10%. Total take-out 25% Multiple Wagering. State receives 10%; Association 15%. No license fee, but bond not exceeding $300,000 required. Breakage 10 cents, divided equally between State and Association. HARNESS: Total take-out 19% — Win-Place-Show and 25% Multiple Wagering. Divided as follows: Of Total Pari-Mutuel Sales for any one day. State receives on first $100,000 of sales — 1% of Win-Place-Show and 2% of Multiple Wagering. Next $150,000 — 4% of Win-Place-Show and 8% of Multiple Wagering. $250,000 and over 5½% of Win-Place-Show and 8% of Multiple Wagering. Track licenses paid to township where track is located. Breakage 10 cents, divided equally between State and Association.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

New Jersey
THOROUGHBRED: Total take-out 17% on straight betting, 19% on two-horse selections, 25% on three-horse selections. State's share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle. .42% of 1.42%, private tracks averaging more than $1,000,000 in total mutuel handle 3.42% to 4.42%, at Sports Complex .5%; tracks share of take-out at private tracks averaging less than $1,000,000 in total mutuel handle 8.57% to 12.12%, tracks share of take-out at private tracks averaging more than $1,000,000 in total mutuel handle 6.81% to 10.29%, at Sports Complex 12.11% to 16.61%; remainder to purses and breeders program. Breakage 10 cents, at private tracks reverts to state, at Sports Complex reverts to track. HARNESS: Total take-out same as thoroughbred; State share of take-out at private tracks 2.30% to 7.30%, at Sports Complex .5%; track share of take-out at private tracks 6.00% to 9.00%, at Sports Complex 10.50% to 16.50%; remainder to purses and sire program; Breakage 10 cents, at private tracks reverts to state, at Sports Complex reverts to track.

New Mexico
Total take-out 18%. State receives 2% to $250,000; 3½% over $250,000 to $350,000; 4½% over $350,000 to $400,000; 7% over $400,000; except State Fair which pays a maximum 2% on total handle. Tax on admissions, 10 cents. Daily license fee $300, half to state and half to county in which track is located, except State Fair charge $10 per race day. Breakage 10 cents, all to association. New Mexico Breeders Award ½%; tracks for Capital Improvements ¼%.

New York
THOROUGHBRED: Total take-out on regular betting at the New York Racing Association Tracks (Aqueduct, Belmont and Saratoga) is 14% from 1/1/80 - 5/31/80. Total take-out from 6/1/80 on is 17% on regular betting. On exotic betting (3 or more horses) total take-out 25%. The State receives 2% on regular through 5/31/80. From 6/1/80 on, the State receives 5%. On exotic betting, the State receives 7½%. At Finger Lakes, total take-out was 17% on regular and 25% on exotic. The State receives 3.6% regular and 8.85% of exotic. The Breeder's Fund receives 0.40% of all pools at all Thoroughbred Tracks. Breakage 10 cents on regular and 50 cents on exotic with State receiving 20% at the New York Racing Association Tracks and 55% at Finger Lakes. State receives a minimum of $30,000 per racing day as franchise fee from Aqueduct, Belmont and Saratoga, and $100 per day license fee from Finger Lakes. HARNESS: Total take-out on regular betting is 17%. On multiple betting (i.e. on 2 horses: Daily Double, Exacta, Quinella) total take-out is 19%; on exotic betting (3 or more horses) total take-out is 25%. At Roosevelt and Yonkers, State receives 6½% on regular betting, 7½% on multiple and 11½% on exotic if 10 races or more are held. For programs at which less than 10 races are held, State receives 7½% on regular, 8½% on multiple and 12½% on exotic. At all other Harness Tracks, State receives 3% regular, 3½% on multiple, and 8% on exotic through 11/30/80. From 12/1/80, the State receives 2% regular, 2½% on multiple, and 7% on exotic. Breeder's Fund receives ½% on all betting pools. At all harness tracks, breakage 10 cents on regular and multiple, and 50 cents on exotic, with State and association each receiving 50%. State receives a license fee of $100 per day.

Ohio
Total take-out 17% THOROUGHBRED: State receives 6½%, of which .5% goes to Ohio Fairs Fund and .5% to Ohio Thoroughbred Race Fund; purses 5½%. HARNESS: State's share on sliding scale from 3% of first $50,000 to 6½% of all over $550,000. Ohio Standardbred Development Funds receives .5%. QUARTER HORSE: State's share on a sliding scale from 0% of first $50,000, 2% of next $50,000. 4% of next $100,000, 6% of next $350,000 and 6½% of all over $550,000; .5% to Ohio Quarter Horse Development Fund. Breakage 10 cents, of which state receives 25% of all in excess of $2,000 in a calendar year. 40% of association's share of breakage to Ohio-bred races and other purses. Taxes of associations that make capital improvements are reduced by .5%.

Oregon
Total take-out 16%. State receives 4% from commercial race meets and 1.2% from non-profit race meets (includes fairs) 0.9% where the daily average pari-mutuel handle is over $150,000 during preceding year. Daily license for commercial race meets $100. Non-profit (includes fairs) meets $25. per race meet. State receives unclaimed winning tickets 90 days after meet ends and all underpays. Breakage 10 cents — Track retains 45% and 55% to be used for breeder's awards, stallion awards, horsemen education and promotion and development of horse breeding and racing. The following applies only to race meets where the average daily gross mutuel wagering during the preceding year exceeded $150,000; 1% of the gross mutuel wagering is apportioned among the owners of Oregon-bred horses as purse supplements in the same ratio that each owner's purses bears to the total purses won by Oregon-bred horses at the race meet. 5.4% of mutuel handle is paid for purses. 0.2% is earmarked for backside improvements.

Pennsylvania
THOROUGHBRED: Total take-out 17%-19%. Penn National and Keystone (average daily handle is greater than $300,000) take-out is 17% on straight wagering; 19% on exactas, quinellas, and doubles; 25% on trifectas. Commodore Downs and Pocono Downs (average daily handle is less than $300,000) take-out is 19% on all wagering; 25% on trifectas. State receives 4.75% track 11.75% - 13.75%, breeders fund 0.5%. Breakage 10 cents, 5 cents on minus pools, divided equally by state and track. Track license, $1,000 per association track retains balance. HARNESS: In first-class school district, take-out 17% on straight wagering. 19% on multiple, 25% on exotic. State receives 1% school district 4%, Sire Stakes Fund .05%, track retains balance. Distribution in other than first-class districts; take-out 17% on straight wagering, 19% on multiple and exotic. State receives 3%, Department of Commerce 1.99%, Sire Stakes Fund .05%, track retains balance. When handle is less than $300,000, take-out 19% on straight and multiple wagering, 25% on exotic. State receives 3%, Department of Commerce 1.99%, Sire Stakes Fund .05%, track retains balance. Breakage 10 cents, shared equally by state and track. State money from breakage designated to Sire Stakes Funds. In a minus pool, track must distribute 5 cents on each dollar wagered.

BRIEF SUMMARY OF TAX METHODS BY STATES (continued)

South Dakota
Total take-out 18¼%. Of first $2,000,000, state 4%; track 14¼% $2,000,000 and over, state 4%; track 13%; county 1¼%. On daily handles under $100,000, state 3%; track 15¼% of first $2,000,000. $2,000,000 and over, state 3%; track 14%; county 1¼%. 4/17 of all contributions to state, ¼ to Breeder Racing Fund, remainder to Special Racing Fund. Breakage 10 cents, to association.

Vermont
HARNESS: Commissions on the harness racing pools shall not exceed 19% of each dollar wagered except commissions on the harness racing pools from racing conducted on Sundays shall not exceed 20% of each dollar wagered and commissions on each harness racing trifecta pool shall not exceed 25 percent. From harness racing, on the total wagered each race day conducted Monday through Saturday; 3% on the first $150,000.00, plus 4% on the amount $150,000.00 - $200,000.00 plus 5% on the amount $200,000.00 - $250,000.00 plus 6% on the amount $250,000.00 - $300,000.00 plus 7% on the amount $300,000.00 - $350,000.00 plus 8% on all over $350,000.00. From harness racing, on the total wagered each race day conducted on Sunday: 4% on the first $150,000.00 plus 5% on the amount $150,000.00 - $200,000.00 plus 6% on the amount $200,000.00 - $250,000.00 plus 7% on the amount $250,00.00 - $300,000.00 plus 8% on the amount over $300,000.00. All breakage shall be paid to the licensee.

Washington
MAJOR TRACKS: Total take-out 16%. State receives 4% from daily handle less than $500,000. For handle in excess of $500,000, state receives 4½% of the first $500,000, plus 5% of handle above $500,000. MINOR TRACKS: Take-out 15%, with 1% to state. Breakage 5 cents, all to association.

West Virginia
Total take-out 17.25% on straight bets, 25% on multiples. March thru October: State receives 5.75%, horsemen's purses 5.75%, association 5.65%, county .10%. On multiples state receives 5.75%, horsemen's purses 9.75%, association 9.40%, county .10%. November thru February: On straight bets state receives 5.25%, horsemen's purses 6.75%, association 5.15%, county .10%. On multiples state receives 5.25%, horsemen's purses 10.75%, association 8.90%, county .10%. State receives unclaimed winning ticket money to pay breeder's awards and supplement certain stake races. Breakage 10 cents, all to association.

Wyoming
Total take-out 20%, with 1% to Pari-Mutuel Board for operating expenses, (none to state or city), 19% to racing association. Breakage 10 cents, all to association.

HORSE RACING IN CANADA AND PUERTO RICO FOR 1980

	RACING DAYS			NUMBER OF RACES		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
*Alberta	429	231	198	4,129	2,145	1,984
*British Columbia	342	150	192	3,347	1,453	1,894
*Manitoba	148	121	27	1,369	1,120	249
New Brunswick	207		207	2,041		2,041
Newfoundland	65		65	648		648
Nova Scotia	370		370	3,681		3,681
*Ontario	1,824	240	1,584	17,792	2,102	15,690
Prince Edward Is.	143		143	1,430		1,430
Quebec	757		757	7,563		7,563
Saskatchewan	121	92	29	1,172	913	259
Canadian Totals	4,406	834	3,572	43,172	7,733	35,439
Puerto Rico	163	163		1,304	1,304	

	ATTENDANCE			DAILY AVERAGE ATTENDANCE		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	1,335,003	781,432	553,571	3,112	3,383	2,796
British Columbia	1,457,758	1,033,885	423,873	4,262	6,893	2,208
Manitoba	577,143	528,933	48,210	3,900	4,371	1,786
New Brunswick	153,641		153,641	742		742
Newfoundland	29,564		29,564	455		455
Nova Scotia	205,413		205,413	555		555
Ontario	6,833,966	2,014,868	4,819,098	3,747	8,395	3,042
Prince Edward Is.	114,889		114,889	803		803
Quebec	3,071,171		3,071,171	4,057		4,057
Saskatchewan	184,653	162,973	21,680	1,526	1,771	748
Canadian Totals	13,963,201	4,522,091	9,441,110	3,169	5,422	2,643
Puerto Rico	609,648	609,648		3,740	3,740	

*Quarter horse figures included in Thoroughbred

TURNOVER, TOTAL REVENUE AND STAKES AND PURSE DISTRIBUTION

	PARI-MUTUEL TURNOVER ($)			DAILY AVERAGE TURNOVER ($)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	185,632,081	107,179,275	78,452,806	432,709	463,980	396,226
British Columbia	171,992,167	121,252,052	50,740,115	502,901	808,347	264,271
Manitoba	49,420,548	48,616,046	804,502	333,923	401,786	29,796
New Brunswick	12,348,928		12,348,928	59,657		59,657
Newfoundland	1,265,723		1,265,723	19,473		19,473
Nova Scotia	19,234,425		19,234,425	51,985		51,985
Ontario	778,765,997	262,978,252	515,787,745	426,955	1,095,743	325,624
Prince Edward Is.	5,064,750		5,064,750	35,418		35,418
Quebec	345,530,177		345,530,177	456,447		456,447
Saskatchewan	14,744,837	13,176,062	1,568,775	121,858	143,218	54,096
Canadian Totals	1,583,999,633	553,201,687	1,030,797,946	359,510	663,311	288,577
Puerto Rico	94,691,383	94,691,383		580,929	580,929	

	TOTAL REVENUE TO JURISDICTIONS ($)			TOTAL MONEY DISTRIBUTED ($)		
Canada	Total	Thoroughbred	Harness	Total	Thoroughbred	Harness
Alberta	9,281,604	5,358,964	3,922,640	10,513,714	6,022,076	4,491,638
British Columbia	12,039,450	8,487,642	3,551,808	8,659,704	5,583,598	3,076,106
Manitoba	3,706,552	3,646,214	60,338	3,492,243	3,249,328	242,915
New Brunswick	1,358,382		1,358,382	1,466,503		1,466,503
Newfoundland	139,230		139,230	130,200		130,200
Nova Scotia	2,115,787		2,115,787	1,980,507		1,980,507
Ontario	54,513,620	18,408,478	36,105,142	49,340,812	15,783,295	33,557,517
Prince Edward Is.	582,446		582,446	687,261		687,261
Quebec	32,579,074		32,579,074	18,672,250		18,672,250
Saskatchewan	1,474,484	1,317,606	156,878	1,849,260	1,664,162	185,098
* Canadian Totals	117,790,629	37,218,904	80,571,725	96,792,454	32,302,459	64,489,995
** Puerto Rico	14,724,523	14,724,523		10,640,862	10,640,862	

* Pari-Mutuel Taxes Only; All Breakage to Associations

** Total includes OTB; Total Revenue, All Sources

GREYHOUND RACING IN THE U.S. 1980

State		Racing Days	Number of Races	Attendance	Daily Average Attendance	Pari-Mutuel Turnover ($)	Daily Average Turnover ($)
Arizona		498	7,466	1,133,715	2,277	105,554,556	211,957
*Arkansas		120	1,750	1,067,696	8,897	114,649,024	955,409
Colorado		353	4,189	1,275,317	3,613	131,932,461	373,746
Connecticut		292	5,424	841,857	2,883	92,217,811	315,814
*Florida		1,869	31,572	9,113,638	4,876	874,302,749	467,792
Massachusetts		670	8,040	2,207,090	3,294	234,648,220	350,221
New Hampshire		509	8,904	1,025,099	2,014	85,881,091	168,725
Oregon		85	935	542,506	6,382	49,561,618	583,078
Rhode Island		272	4,896	1,155,524	4,248	114,581,314	421,255
South Dakota		266	3,185	417,275	1,569	32,682,132	122,865
Vermont		126	1,610	191,507	1,519	14,821,922	117,634
West Virginia		305	4,943	771,864	2,531	83,332,080	273,220
Mobile County, Ala.		240	4,028	631,754	2,632	70,599,814	294,165
Greene County, Ala.		250	3,520	499,461	1,997	59,071,334	236,285
Totals:	Totals	5,855	90,462	20,874,303	3,565	2,063,836,126	352,491

REVENUE TO GOVERNMENT AND STAKES AND PURSE DISTRIBUTION

State	Total Revenue	% Increase Decrease	Track Licenses ($)	Occupational Licenses ($)	Pari-Mutuel Taxes ($)	Breakage ($)	Admission Taxes ($)	Misc. ($)	Total Money Distributed ($)
Arizona	6,394,318	+6%	—	8,097	6,386,221	—	—	—	3,064,793
Arkansas	7,521,396	+1%	34,800	9,426	6,878,941	429,238	51,998	116,993	2,362,470
Colorado	6,653,539	-3%	—	32,290	6,620,439	—	—	810	3,776,288
Connecticut	8,236,149	+4%	—	9,344	7,798,515	148,156	113,179	166,955	2,293,930
Florida	68,894,644	+5%	—	63,676	64,216,230	2,655,436	984,693	974,609	22,217,197
Massachusetts	19,080,023	+8%	132,500	4,467	18,234,869	476,501	—	231,686	N/A
New Hampshire	8,066,985	-1%	161,860	9,705	7,557,393	200,695	—	137,332	3,182,903
Oregon	3,120,352	+2%	5,600	4,665	3,002,357	—	—	107,730	1,239,435
Rhode Island	7,176,643	+18%	—	1,225	6,874,879	203,158	—	97,381	N/A
South Dakota	2,522,619	+2%	7,522	7,815	2,433,261	72,441	—	1,580	929,060
Vermont	880,223	+.39%	420	3,580	797,523	—	—	78,700	449,169
West Virginia	5,093,538	+13%	45,750	10,563	4,933,563	—	—	103,662	2,355,276
Mobile County, Ala.	5,879,694	+7%	200	5,654	5,647,985	127,105	61,890	36,860	1,919,291
Greene County, Ala.	2,440,569	+1%	1,000	8,502	2,354,123	—	76,669	275	1,596,426
Totals	151,960,692	+5%	389,652	179,009	143,736,299	4,312,730	1,288,429	2,054,573	45,386,238

* Figures include charity days

GREYHOUND
BRIEF SUMMARY OF TAX METHODS BY STATES

Arizona Total take-out 15%. In counties with population 180,000 or more state receives 6%, association 9%; in counties under 180,000 population state receives 4%; association 11%. If handle over $65,000, state 6%, association 9%. Breakage 10¢, all to association. Net underpay to state at end of meet.

Arkansas Total take-out 16%, pari-mutuel tax to state 6%; $300 daily license. Breakage 10¢, 33⅓% to state, 66⅔% to city in which track located.

Colorado Total take-out 15%; 5% to state, 10% to association. Breakage 10¢, all to association. 1% of total handle at Mile High Kennel Club goes to local government.

Connecticut Total take-out is 18%; 10% to association, 7½% to State, ½% to local municipalities. Breakage is distributed 50% to the association and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over $1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida 1/1/80 thru 6/3/80: Total take-out 17.6%. Daily license fee ranging from $150 to $400 on handle less than $25,000. Over $25,000 daily handle, take-out permitted 17.6% with 7.6% to state less $170 per race "initial expense of operation." Track 10% plus $170 per race "initial expense of operation." Breakage 10¢, 100% to state. Admissions 15% of entrance gate admission or 10¢ per person, whichever is greater. 6/4/80: Total take-out permitted: 17.6% on regular wagering (win/place/show); 18% on doubles (perfectas); 19% on triples (trifectas); additional 1% on triple wagering may be taken out for capital improvement fund. Tax on handle: 7.6% on total handle in excess of first $25,000 of wagers per performance. Daily license fee of $80 per race if average daily handle was greater than $100,000 per performance for preceding season; $50 per race if average daily handle was less than $100,000 per performance for preceding season. Breakage 10¢, 100% to state. Admissions 15% of entrance gate admission or 10¢ per person, whichever is greater. Purses: An additional 1% on triple wagers may be taken out (or ½% on all exotic wagering if no triple wagering) to be applied first to bring purses up to 3% of handle; any excess in funds once 3% purse cap has been met may be applied to capital improvement fund.

Massachusetts Total take-out 18%. State receives percentages based on daily handle as follows: MAJOR tracks, to $150,000, 5% to state, 10% to association, 3% to dogmen, $150,000 and over, 10% to state, 5% to association, 3% to dogmen; if handle is over $150,000 but does not exceed $200,000, 5% to state, 10% to association, 3% to dogmen. FAIRS: To $100,000, 4% to state; $100,000 to $300,000, 9% to state; $300,000 to $500,000 and over, 11% to state. Breakage 10¢, divided equally between state and association. Daily license fees, major tracks $200, fairs $50.

New Hampshire Total take-out 19% on straight betting, 25% on exotic betting. Of the 19% take-out, state receives 6% to $100,000; 7% to $200,000; 9% to $300,000; 10% to $400,000. The additional 6% take-out on exotic betting, state receives 4%. Breakage 10¢, divided between state and association. Tax relief is given tracks with handle under $100,000 in form of credit at $175 for each race run on program, provided not less than $500 is paid to state.

Oregon

Total take-out 16%. State receives 6.5% from commercial meets and 2½% from fairs and non-profit meets. Daily license fee $100; Fairs and non-profit $25 for meet. State receives unclaimed winning mutuel tickets 90 days after meet ends and all underpay. Breakage 10¢, ⅓ to track, ⅓ for purses and ⅓ for the benefit of Oregon Greyhound industry. 0.1% earmarked for building and maintaining training track.

Rhode Island

Total take-out 18%. State receives 5½%; ½ of 1% to local government. Additional 1% of multiple pools to the Capital Improvement Fund. Breakage 10¢, divided equally between state and association.

South Dakota

Total take-out 16¼% to 17¼%, depending on handle. State's share increases on sliding scale from 4% to 7%; track's share decreases on sliding scale from 12¼% to 9%; and county receives 1¼% of handle over $2 million. Tracks with daily averages under $25,000: the state receives 3%, track receives 12%-13¼%, and county receives 1¼% of total handle exceeding $2 million. Breakage 10¢, all to track on handle up to $8 million; all over $8 million to the state.

Vermont

Commissions on the greyhound racing pools shall not exceed 19 percent of each dollar wagered on win, place and show wagering and shall not exceed 20 percent of each dollar wagered on all other forms of wagering from racing conducted on all days. State will receive from greyhound racing, five percent on the total wagered each race day conducted Monday through Saturday and six percent on the total wagered each day conducted on Sunday.

All breakage shall be paid to the licensee.

West Virginia

Total take-out is 16.25%. State's share of handle increases on a sliding scale from 4% to 8%; Association's share of handle decreases on a sliding scale from 12% to 8%. State also receives $150.00 license tax per actual race day. State receives unclaimed winning tickets' money and supplements certain stake races therewith. Prices are calculated to the dime with breakage retained wholly by the Association. Purse money is paid by the Association from its share of the handle.

Greene County, Al.

Total take-out 18%; 14% to association, 4% to county. Breakage 10¢, all to association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets retained by association.

Mobile County, Al.

Total take-out 18%; 10% to association, 8% to county. Breakage 10¢, divided equally between county and association. 15% or 10¢, whichever is greater, admission tax to county. Unclaimed winning tickets divided equally between county and association.

GREYHOUND RACING REVENUE TO THE STATES (1959-1980)

1980	$151,960,692
1979	144,750,152
1978	128,074,634
1977	118,961,652
1976	106,682,228
1975	91,263,936
1974	83,552,132
1973	72,445,613
1972	63,848,912
1971	59,439,327
1970	53,339,667
1969	47,046,786
1968	41,221,201
1967	37,694,601
1966	35,799,990
1965	32,813,385
1964	29,818,477
1963	26,657,256
1962	25,508,000
1961	23,067,562
1960	22,051,014
1959	19,422,344

TOTAL GREYHOUND AND HORSE RACING REVENUE TO STATES (1959-1980)

1980	$864,688,215
1979	825,669,950
1978	801,138,465
1977	819,201,638
1976	821,311,348
1975	766,730,183
1974	650,684,516
1973	605,945,628
1972	569,753,462
1971	567,777,744
1970	539,742,764
1969	508,545,672
1968	468,077,649
1967	432,076,514
1966	424,252,115
1965	402,705,421
1964	379,914,405
1963	343,228,047
1962	313,438,030
1961	287,920,639
1960	280,090,399
1959	262,810,999

Jai-Alai
Tax Structure

Connecticut

Total take-out is 18%; 11.25% to Fronton, 5.75% to State, 1% to local municipality. Breakage is distributed 50% to the Fronton and 50% to the State. 10% of admission tax is paid to the city on all admissions and 10% is paid to the State on all charges over $1.00. The State receives all unclaimed winning mutuel tickets after one year. Computation errors resulting in underpayment are remitted to the State.

Florida

1/1/80 thru 6/3/80: Total take-out 17.6%; 12% to Fronton, 5.6% to State. Breakage 10¢, 50% to State. Admission 15% of entrance gate admission or 10¢ per person, whichever is greater. 6/4/80: Total take-out permitted 17.6% on regular wagering (win/place/show); 19% on exotic wagering (wagers involving two or more players/teams in a single wager); additional 1% on triple wagering may be taken out for capital improvement fund. Tax on handle: 7.1% on total handle in excess of first $25,000 of wagers per performance. Daily license fee of $80 per game if average daily handle was greater than $100,000 per performance for the preceding season; $50 per game if average daily handle was less than $100,000 per performance for the preceding season. Breakage 10¢, 100% to State. Admissions 15% of entrance gate admission or 10¢ per person, whichever is greater.

Nevada

Total take-out 13%, 11% to Fronton, 2% to State, Breakage, 100% to Fronton.

Rhode Island

Total take-out 17½%; 12% to Fronton, 5% to State, .50% to local municipality. Breakage, 50% to Fronton, 50% to State.

JAI-ALAI

State	Number of of Days	Number of Games Played	Attendance	Daily Average Attendance	Pari-Mutuel Turnover ($)	Daily Average Turnover ($)
Connecticut	496	8,124	2,246,818	4,530	209,175,237	421,724
Florida	969	17,016	3,938,960	4,065	269,270,115	277,885
Rhode Island	151	209	335,649	2,223	23,036,592	152,560
Totals	1,616	25,349	6,521,427	4,036	501,481,944	310,323

REVENUE TO GOVERNMENT

State	Total Revenue ($)	%Increase or Decrease	Occupation Licenses ($)	Pari-Mutuel Taxes ($)	Breakage $	Admission Taxes ($)	Misc. ($)
Connecticut	17,615,282	+6%	8,400	16,211,081	174,548	835,529	385,724
Florida	16,343,249	-6%	17,147	15,189,214	241,880	486,203	408,805
Rhode Island	1,350,174	-32%	260	1,267,013	21,973	—	60,928
Totals	35,308,705	-2%	25,807	32,667,308	438,401	1,321,732	855,457

NOTE: Data unavailable for jai-alai in Nevada.